



## Chart B – For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

**Single dependants.** Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
  - 1. Your unearned income was over \$950.
  - 2. Your earned income was over \$5,800.
  - 3. Your gross income was more than the larger of —
    - a. \$950, or
    - b. Your earned income (up to \$5,500) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
  - 1. Your unearned income was over \$2,400 (\$3,850 if 65 or older **and** blind).
  - 2. Your earned income was over \$7,250 (\$8,700 if 65 or older **and** blind).
  - 3. Your gross income was more than the larger of —
    - a. \$2,400 (\$3,850 if 65 or older **and** blind) or
    - b. Your earned income (up to \$5,500) plus \$1,750 (\$3,200 if 65 or older **and** blind).

**Married dependants.** Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
  - 1. Your unearned income was over \$950.
  - 2. Your earned income was over \$5,800.
  - 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - 4. Your gross income was more than the **larger** of —
    - a. \$950, or
    - b. Your earned income (up to \$5,500) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
  - 1. Your unearned income was over \$2,100 (\$3,250 if 65 or older **and** blind).
  - 2. Your earned income was over \$6,950 (\$8,100 if 65 or older **and** blind).
  - 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - 4. Your gross income was more than the **larger** of —
    - a. \$2,100 (\$3,250 if 65 or older **and** blind), or
    - b. Your earned income (up to \$5,500) plus \$1,450 (\$2,600 if 65 or older **and** blind).